Declaration of Authorization

We

Name:

Cardo Systems Inc.

Address:

100 High Tower St., Pittsburgh PA 15205, USA

City:

Pittsburgh

Country:

USA

Declare that:

Name Representative of agent:

Vincent Su (1)

Agent Company name:

SGS Taiwan Ltd.

Address:

134, Wu Kung Rd., Wuku Industrial Zone

City:

Taipei County

Country

Taiwan

is authorized to apply for Certification of the following product(s):

Product description: scala rider Q2

Type designation:

scala rider Q2, scala rider TeamSet Pro.

Trademark:

Cardo

on our behalf.

Date:

Jan. 25, 2010

City:

Pittsburgh

Name:

Yosi Twina (2)

Function:

Executive VP

Cardo Systems, Inc. 100 High Tower Blvd. Pittsburgh, PA. 15205

Signature:

Notes:

(1): Required for FCC application

(2): For FCC it must be the Grantee Code "owner" or the authorized agent.